

AMENDATORY SECTION (Amending WSR 07-17-058, filed 8/10/07, effective 1/1/08)

**WAC 230-14-250 Recording carry-over jackpots on a cash basis.**

(1) Operators must record carry-over jackpots on a cash basis. "Cash basis" means operators do not record carry-over jackpot contributions until the prize is awarded.

(2) However, punch board and pull-tab licensees who also hold a ~~((Class F or above))~~ bingo license with gross gambling receipts over six hundred fifty thousand dollars in their previous license year may record carry-over jackpot contributions on their monthly records if they:

(a) Record contribution amounts, up to the jackpot maximum, as prizes paid on the monthly records; and

(b) When the jackpot is awarded, record only amounts not previously accrued as prizes paid; and

(c) Play no more than five carry-over jackpot series at once; and

(d) Maintain a proper audit trail and adequate security over the funds if the licensee does not deposit the contributions with the net receipts.

AMENDATORY SECTION (Amending WSR 07-17-058, filed 8/10/07, effective 1/1/08)

**WAC 230-14-280 ~~((Records review of))~~ Unrecorded or inaccurate gross gambling receipts.** ~~((To meet the gross gambling receipts and license class requirements, punch boards and pull-tab licensees must adjust gross gambling receipts from the operation to comply with commission records review findings.~~

Licensees must perform the following calculations:)) For licensees that have not recorded all of their punch board/pull-tabs gross gambling receipts or reported inaccurately, we will use the following calculations to determine their gross gambling receipts:

**(1) For unrecorded punch boards and pull-tab series -**

Unadjusted gross gambling receipts

+

Unrecorded punch boards or pull-tab series

~~((total number of chances multiplied by price)))~~

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Adjusted gross gambling receipts~~((\*))~~

To account for any unrecorded punch boards and pull-tab series, licensees add the unrecorded punch board or pull-tab series to the unadjusted gross gambling receipts. To get the total of unrecorded punch boards or pull-tab series, licensees multiply the total number of chances available by the price of a single chance to determine the maximum amount that could be generated from the punch board or pull-tab series.

~~((\*) Licensees must apply this figure to the records for the month in which they purchased the punch board or pull-tab series.))~~

(a) The unadjusted gross gambling receipts is the amount reported for the period.

(b) The unrecorded punch board or pull-tab series is the total number of chances or games played multiplied by the price per game.

(c) Adjusted gross gambling receipts is the amount the licensee must record for the month in which they purchased the punch board or pull-tab series.

**(2) For recording errors -**

Unadjusted gross gambling receipts

+/-

Adjustment factor  
(((amount of sample group divided by recorded  
amount for the licensee)))

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Adjusted gross gambling receipts for the quarter  
and the three quarters preceding((\*\*))

To adjust gross gambling receipts for the results of our records review, licensees divide the amount we determined for a randomly selected sample of punch boards or pull-tab series by the recorded amount for them.

((\*\* Licensees apply this figure to the total recorded gross gambling receipts for the calendar quarter from which we took the sample and to the three quarters immediately before.))

(a) The unadjusted gross gambling receipts is the amount reported for the period.

(b) The adjustment factor is the amount of a randomly selected sample of punch board or pull-tab series divided by the amount the licensee recorded.

(c) We will apply the adjusted gross gambling receipts to the total recorded gross gambling receipts for the calendar quarter from which we took the sample and to the three quarters immediately before.

AMENDATORY SECTION (Amending WSR 07-21-116, filed 10/22/07, effective 1/1/08)

**WAC 230-14-284 Activity reports for punch board and pull-tab licensees.** Punch boards and pull-tab licensees must submit an activity report to the commission. Licensees must complete the report in the format we require and must:

(1) Prior to July 1, 2018, cover the periods:

(a) January 1 through June 30; and

(b) July 1 through December 31; and

(2) Beginning July 1, 2018, reports required by this section must be submitted quarterly, as set forth in WAC 230-05-102; and

(3) Be received at our administrative office or postmarked no later than thirty days following the end of the reporting period; and

((+3+)) (4) Be signed by the licensee's highest ranking executive officer or a designee. If someone other than the punch board and pull-tab licensee or its employee prepares the report, then it must provide the preparer's name and business telephone number; and

((+4+)) (5) Be filed even if they do not renew their license. They must file a report for the period between the previous report filed and the expiration date of the license; and

((+5+)) (6) Unless they are also licensed for Class D or above bingo, charitable and nonprofit licensees must submit a semiannual activity report for punch boards and pull-tabs; and

((+6+)) (7) Class D or above bingo licensees with a punch board and pull-tab license must report punch board and pull-tab activity, on the combined quarterly report provided by the commission as explained in WAC 230-10-331.